

# Financial Reporting Due Dates

Fiscal Year End	30-Sep	31-Dec	31-Mar	30-Jun
<b>Unaudited Due Date:</b> <a href="#">1, 2</a>	30-Nov	28-Feb	31-May	31-Aug
<b>Unaudited Extension Request Deadline</b> (24 CFR 902.60)	15-Nov	13-Feb	16-May	16-Aug
<b>Audited Due Date:</b> <a href="#">3</a>	30-Jun	30-Sep	31-Dec	31-Mar
<b>Waiver of submission due date</b> (24 CFR 5.110)				

Audited Financial Submission FYE	Due Date	Extended Due Date	Guidance
◦ 6/30/2019	3/31/2020	9/30/2020	OMB-M-20 and PIH Notice 2020-13 & 33
◦ 9/30/2019	6/30/2020	12/31/2020	
◦ 12/31/2019	9/30/2020	3/31/2021	
◦ 3/31/2020	12/31/2020	6/30/2021	OMB 2020 Compliance Supplement Addendum
◦ 6/30/2019	3/31/2020	6/30/2021	
◦ 9/30/2019	6/30/2020	9/30/2021	
◦ 12/31/2019	9/30/2020	N/A	

## Reminders

- Due dates do not include extensions
- Late penalty: 1 point score deduction every 15 days the submission is late with a maximum late penalty deduction of 5 points

### Rejected financial Submissions:

When HUD rejects a PHA's unaudited financial information after the due date, a PHA shall have 15 days from the date of the rejection to resubmit the information without a penalty being applied, in accordance with 24 CFR 902.69 (b)

- No extensions allowed for audited Submissions

### Late Presumptive Failure (LPF) Status:

If a PHA failed to submit their annual financial report (unaudited/audited) or failed to resubmit the rejected information within 15 days from the date of rejection the PHA will be LPF in the system and will receive a

## Prevailing Regulations

- Uniform Financial Reporting Standards: 24 CFR 5.801
- PHA Financing Reporting: 24 CFR 902.33
- PHA Financing Reporting: 24 CFR 5.110
- PHA Financing Reporting: 24 CFR 902.60